UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

MIROGLIO, S.P.A. and COAST TO COAST

Civil Action No. 8127 (LTS)

FABRICS, INC.,

Plaintiffs,

**RULE 7.1 STATEMENT** 

-against-

LA BELLE FASHIONS, INC. and J.C. PENNEY COMPANY, INC.,

Defendants.

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Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for COAST TO COAST FABRICS, INC. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held: None.

Dated: New York, New York April 4, 2007

Respectfully submitted,

SILVERBERG STONEHILL GOLDSMITH & HABER, P.C. Attorneys for Plaintiffs

By:

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